

110 STAT.  
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PUBLIC LAW 104-188—AUG. 20, 1996

"(A) IN GENERAL.—The term **high-risk youth** means any individual who is certified by the designated local agency—

"(i) as having attained age 18 but not age 25

on the hiring date, and

"(ii) as having his principal place of abode within an empowerment zone or enterprise community.

"(B) YOUTH MUST CONTINUE TO RESIDE IN ZONE.—In the case of a high-risk youth, the term **qualified wages**

shall not include wages paid or incurred for services performed while such youth's principal place of abode is outside an empowerment zone or enterprise community.

"(6) VOCATIONAL REHABILITATION REFERRAL.—The term **Vocational rehabilitation referral** means any individual who

is certified by the designated local agency as—

"(A) having a physical or mental disability which, for such individual, constitutes or results in a substantial handicap to employment, and

"(B) having been referred to the employer upon completion of (or while receiving) rehabilitative services pursuant to—

"(i) an individualized written rehabilitation plan under a State plan for vocational rehabilitation services

approved under the Rehabilitation Act of 1973, or

"(ii) a program of vocational rehabilitation

carried

out under chapter 31 of title 38, United States Code.

"(7) QUALIFIED SUMMER YOUTH EMPLOYEE.—

"(A) IN GENERAL.—The term **qualified summer youth employee** means any individual—

"(i) who performs services for the employer between May 1 and September 15.

"(ii) who is certified by the designated local agency as having attained age 16 but not 18 on the hiring date (or if later, on May 1 of the calendar year involved).

"(iii) who has not been an employee of the employer during any period prior to the 90-day period described

in subparagraph (B)(i), and

"(iv) who is certified by the designated local agency as having his principal place of abode within an empowerment zone or enterprise community.

"(B) SPECIAL  
RULES FOR  
DETERMINING  
AMOUNT OF  
CREDIT.—For

purposes of  
applying this  
subpart to  
wages  
paid or  
incurred to any  
qualified  
summer youth  
employee.—

"(i) subsection  
(b)(2) shall be  
applied by  
substitut-  
ing any 90-  
day period  
between May  
1 and  
September  
15 for the 1-  
year period  
beginning  
with the day  
the  
individual  
begins work  
for the  
employer, and

"(ii)  
subsect  
ion (b)  
(3)  
shall be  
applied  
by  
substit  
ut-  
ing  
\$3,000  
for  
\$6,000

The  
preceding  
sentence  
shall not  
apply to  
an  
individual  
who, with  
respect to  
the same  
employer,  
is  
certified  
as  
a member  
of another  
targeted  
group  
after such  
individual  
has been a  
qualified  
summer  
youth  
employee.

"(C) YOUTH MUST CONTINUE TO RESIDE IN ZONE.—  
Paragraph (5)(B) shall apply for purposes of  
subparagraph